



TENNESSEE DEPARTMENT OF REVENUE

**APPLICATION FOR SALES TAX EXEMPTION
For Interstate Commerce Motor Vehicles and Trailers**

Dealer/Seller _____ Sales Tax
Registration No. _____

Dealer Address _____ Invoice No. _____

_____ Date of Sale or Lease _____

Name of Purchaser _____ If Long Term Lease:
Name of Lessee _____

Purchaser Address _____ Lessee Address _____

If vehicle or trailer is leased, attach a copy of the lease contract.

Description of the Motor Vehicle or Trailer

Truck ☐ Semi-Tractor ☐ Trailer ☐

Make _____ Model _____ Year _____

Serial _____ Motor _____

Number _____ Number _____ New ☐ Used ☐

Sales _____ Trade-In _____ Amount _____

Price _____ Allowance _____ Paid _____

Gross Vehicle Weight Rating Class _____ Lbs. _____ (not applicable to trailers)
(Regardless of their use, vehicles smaller than Class 3 (16,000 lbs., or less) are not exempt from sales and use tax.)

YES/NO (circle one) The motor vehicle or trailer will be used to transport passengers or cargo principally (more than 50%) in interstate or foreign commerce pursuant to Tenn Code Ann. § 67-6-331.
(If the answer to this question is no, the exemption does not apply).

Check the Applicable Boxes

- ☐ The motor vehicle or trailer described above will be registered in the International Registration Program (attach copy); or
- ☐ The carrier has an Operating Authority/Permit issued by the Interstate Commerce Commission, Federal Highway Administration or the Federal Motor Carrier Safety Administration (attach copy); or
- ☐ The motor vehicle or trailer will be used to transport exempt commodities as defined by federal law.

Persons, (including farmers) who use the vehicle or trailer to transport their own cargo and do not hire out to provide transportation services, do not qualify for the exemption in Tenn. Code Ann. §67-6-331.

I understand that falsification of this document for the purpose of tax exemption may be considered fraud and is punishable by law.

PURCHASER'S SIGNATURE _____ DATE _____

This application for exemption must be prepared and executed in **triplicate** by the dealer/seller and purchaser at the time of the sale of the motor vehicle or trailer. The original (white copy) must be retained by the dealer/seller to substantiate the exemption claimed on its Sales and Use Tax return. The purchaser should retain the yellow copy with the application for title and the title after it is issued. The pink copy must accompany the application for title and must be submitted to the Title and Registration Division of the Department of Safety.

Do not mail this form to the Tennessee Department of Revenue.